



Multistate Tax Commission

Resolution No. 03-I

In Memoriam to Paull Mines

WHEREAS, Paull Mines served the Commission since 1989 first as Deputy General Counsel until 1994 and then as General Counsel until his death in August 2002; and

WHEREAS, Paull combined one of the most brilliant minds in the field of state taxation with one of the nicest demeanors of any person in any field; and

WHEREAS, Paull's legal experience prior to joining the Commission provided him—and all those who worked with him—with a library of knowledge in tax law and tribal sovereignty; and

WHEREAS, Paull worked tirelessly on uniformity projects for the Commission including some of its most difficult, such as the distinction between business and nonbusiness income and the definition of a unitary business; and

WHEREAS, Paull contributed his extensive knowledge and intellect to the State Streamlined Sales Tax Project drafting early documents in the areas of sourcing and governance;

WHEREAS, Paull quietly led the Commission's Litigation Committee to new heights of intellectual analysis and assisted the states within the Committee and the Committee itself in preparing its analysis and responses to state tax cases; and

WHEREAS, Paull wrote persuasive amicus briefs for the United States Supreme Court and for state courts, briefs that are repeatedly cited in opinions of courts across the country; and

WHEREAS, Paull published stimulating and provocative scholarly articles in several areas of multistate taxation; and

WHEREAS, Paull was a teacher, a good friend, and a rock of support for the entire staff of the Commission, the states, and many in the business and academic community who sorely miss his wise counsel and dry humor;

NOW THEREFORE BE IT RESOLVED, that the Multistate Tax Commission expresses its profound sorrow at Paull's untimely death, its condolences to Paull's family and its appreciation and respect for Paull's many years of hard work.

Adopted this 1st day of August 2003, by the Multistate Tax Commission.

Dan R. Bucks
Executive Director